2003

CLASSIFICATION OF INDUSTRIES AND ASSESSMENT RATES

Newfoundland and Labrador

2002 Rate Manual Index

2003
TABLE OF RATES

2003 Industry Assessment Rates

The rates provided in this booklet are the 2003 industry assessment rates per $100 of assessable payroll except logging, volunteer firefighters, ambulance operators, and fish purchasing. The minimum assessment for any employer during the calendar year 2003 is $50.

In determining the amount of assessable payroll for the year 2003, the earnings of each worker (for the whole or any part of the calendar year) are to be included up to a maximum of $45,500.

The industry base assessment rate may be obtained by reference to the alphabetical index.

Once registered, all employers are classified on the basis of industry for insurance purposes. The industry group collectively pays the cost of all injuries that arise within the industry group. For classification purposes, the groups must be sufficiently large to provide for an adequate spread of risk and some stability in the assessment rate.

For assessment purposes, employers are classified by the industry or industries in which they are operating represented by NIC codes (Newfoundland Industrial Classification codes). The classification encompasses all work incidental to the production of goods and services provided. Incidental is where an operation, regardless of whether separated by location or payroll, exists to service the prime industry of the firm. Separate NIC codes are not allowed if the operation or activity is a supportive, inescapable or an ancillary part of the firm's main industry. For example, a manufacturing firm which maintains a sales division, or sales outlet to sell its own products is not accorded a separate sales category; rather the sales are considered an inescapable part of the firm's manufacturing operation.

Construction Industry Levy

The Newfoundland and Labrador Construction Safety Association in partnership with the Commission implements a levy on firms operating in the NIC codes associated with the construction industry. The levy provides funding for the NLCSA to work with industry to provide a positive safety culture.

Newfoundland Industrial Classification

Why do I pay the same rate for my office workers and for my shop workers?

Classifications are based on the complete industry rather than on occupations within that industry for a number of reasons:

Simplicity — Attempting to classify employees individually would mean vastly more complicated guidelines and reporting and auditing procedures. (Many occupations are difficult to categorize and many employees perform two or more functions within the same business). The result would be much higher administration costs which would be passed on to the employer.

The number of classifications and rates — Occupational rating would require far more classifications and assessment rates than there are in the current system. Each classification would include fewer employees and a less stable revenue base. This would result in widely fluctuating assessment rates. Classification by occupation would not change the cost of claims. The total cost within any particular industry would not change if the assessment for some occupations were reduced; however, the rates for other occupations within the industry would have to vastly increase.

Experience Rating System

For individual employers, who are experienced rated, the assessment rate will differ from the industry rates quoted in this booklet. The maximum deviation from the base assessment rate is an increase of 40% or decrease of 20%.

Experience rating is designed to improve employer awareness of the importance of safety in the workplace and to achieve equity through the use of rewards and penalties based on the employer's own accident cost experience compared to the industry's average cost. For more information concerning the experience rating program, please call (709) 778-1211.

Notice

The information contained in this booklet is for reference only. The *Workplace Health, Safety and Compensation Act*, along with its Regulations constitute the official reference documents.

The Employer's Payroll Statement and Contractor's Report must be completed and returned on or before February 28, 2003.

Notice to Employers

1. If employers feel that they have been incorrectly classified, a detailed description of the type of industry in which they are operating must be sent to:

   Workplace Health, Safety and Compensation Commission
   Attn: Financial Analyst
   P O Box 9000, St. John's, NL, A1A 3B8
   Telephone: (709) 778-1189 or 1-800-563-9000 (in Newfoundland and Labrador)
   Fax: (709) 778-1110
   e-mail: assessments@whscc.nf.ca

2. It is the responsibility of the employer to advise the financial analyst, in writing, of a change in the main industrial undertaking of his/her operation.

3. Employers are required to report injuries to the Commission within 3 days of the injury. Forms can be faxed to (709) 778-1302.

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2003
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Sawmill and Planing Mills	2510	4
Scheduled Air Transport Industry	4511	10
School Bus Operations Industry	4573	12
Scientific & Technical Services - Other	7759	19
Second-Hand Goods, Wholesale (except Machinery & Automotive)	5992	15
Second-Hand Merchandise Stores n.e.c.	6591	17
Security & Investigation Services	7791	18
Segregated Funds	7213	18
Self-Serve Laundries &/or Dry Cleaners	9723	23
Septic System Installation	4213	8
Service Incidental to Water Transport - Other	4559	11
Service Industries Incidental to Air Transport - Other	4529	10
Service Industries Incidental to Transportation n.e.c. - Other	4599	12
Service Machinery, Equipment & Supplies, Wholesale	5792	14
Services Incidental to Agriculture n.e.c. - Other	0239	24
Services Incidental to Fishing	0321	24
Services Incidental to Livestock - Other	0219	24
Services Incidental to Mining - Other (including Mine Exploration)	0929	2
Services to Buildings & Dwellings - Other	9959	24
Sheep & Goat Farms	0115	1
Sheet Metal & Built-Up Roofing	4236	9
Sheet Metal & Other Duct Work	4244	9
Shingle and Shake Industry	2511	4

Newfoundland Industrial Classification (NIC)	NIC Code	Page
Ship Chartering Industry	4544	11
Shipbuilding and Repair Industry (including Oil Rigs)	3271	6
Shoe Repair	9791	24
Shoe Stores	6111	15
Siding Work	4232	9
Sign and Display Industry	3971	8
Silviculture	0511	1
Single Family Housing	4011	8
Site Work - Other (including Landscaping)	4219	9
Skiing Facilities	9653	23
Snow Clearing	4591	9
Soap and Cleaning Compounds Industry	3761	7
Social Rehabilitation Services	8647	21
Social Service Planning & Advocacy Agencies	8694	21
Soft Drink Industry	1111	3
Soil Preparation, Planting & Cultivating Services	0221	24
Sound Recording Services	9614	22
Sporting Goods Industry	3931	8
Sporting Goods Stores	6541	17
Sports & Recreation Clubs - Other	9659	23
Spun Yarn and Woven Cloth Industries - Other	1829	7
Stamped and Pressed Metal Products Industries - Other	3049	6
Stationery & Office Supplies, Wholesale	5922	14
Steel Foundries	2912	5
Steel Pipe and Tube Industry	2921	5
Steel Reinforcing	4223	9
Storage & Warehousing Industries n.e.c. - Other	4799	11
Structural & Related Work - Other	4229	9
Structural Steel Erection	4227	9
Sugar & Chocolate Confectionery Industry	1083	3
Supermarkets	6011	15
Sweater Industry	2491	7

Newfoundland Industrial Classification (NIC)	NIC Code	Page
Take-Out Food Services	9213	22
Taverns, Bars & Night Clubs	9221	22
Taxicab Industry	4581	12
Tea and Coffee Industry	1091	3
Telecommunication Carriers Industry	4821	12
Telecommunication Equipment Industry	3351	7
Telephone Answering Services	7795	19
Television Broadcasting Industry	4812	12
Television, Radio & Stereo Stores	6222	17
Terrazzo & Tile Work	4276	10

T

Newfoundland Industrial Classification (NIC)	NIC Code	Page
Textile Products Industries n.e.c. - Other	1999	7
Theatrical & Staged Entertainment Services - Other	9639	22
Ticket & Travel Agencies	9961	23
Tire, Battery, Parts & Accessories Stores	6342	17
Tires & Tubes, Wholesale	5521	14
Tobacco Products, Wholesale	5241	14
Toilet Soaps & Preparations, Wholesale	5232	14
Tour Boat Operations	4549	11
Tour Wholesalers & Operators	9962	23
Tourist Courts & Cabins	9113	22
Toy & Hobby Stores	6581	17
Toys and Games Industry	3932	8
Toys, Novelties & Fireworks, Wholesale	5941	14
Trade Work n.e.c. - Other	4299	10
Trawlers-Offshore	0311	2
Truck and Bus Body Industry	3241	6
Truck Transport	4560	11
Truck Transport Industries - Other	4569	11
Trucking Industry (General Freight)	4561	11
Trucks & Buses, Wholesale	5512	14
Turbine and Power Transmission Equipment	3194	6

U

Newfoundland Industrial Classification (NIC)	NIC Code	Page
University Education	8531	20
Upholstered Household Furniture Industry	2612	4
Urban Transit Systems Industry	4571	12
Used Goods Moving & Storage Industry	4562	11
Utility Industries (including Garbage/Waste) n.e.c. - Other	4999	11

V

Newfoundland Industrial Classification (NIC)	NIC Code	Page
Valet Services, Pressing &/or Repair	9724	23
Vegetable Farms - Other	0152	1
Vending Machine Operators	6911	17
Veterinary Services	0211	24
Volunteer Firefighters and Ambulance Drivers (per Operator)	8224	19

Newfoundland Industrial Classification (NIC)	NIC Code	Page
Waste Materials - Other	5919	14
Watch & Jewellery Repair Shops	6562	17
Water Systems Industry	4931	13
Water Transport	4540	11
Water Transport Industries - Other (including Tour Boat Operations)	4549	11
Water Transport Service Industries	4550	11
Water Well Drilling	4212	8
Waterworks & Sewage Systems	4122	8
Welding	9942	5
Wet Heating & Air Conditioning Work	4243	9
Window Cleaning Services	9952	24
Wine Industry	1141	4
Wine Stores	6022	15
Wire Products Industries - Other	3059	6
Women's Clothing Contractors	2445	7
Women's Clothing Stores	6131	15
Women's Coat and Jacket Industry	2441	7
Women's, Misses' & Children's Outerwear, Wholesale	5312	14
Wood Industries - Other	2590	4
Wood Industries n.e.c. - Other	2599	4
Wooden Box and Pallet Industry	2561	7
Wooden Door and Window Industry	2543	4
Wooden Household Furniture Industry	2611	4
Wool Yarn and Woven Cloth Industry	1821	7
Wrecking & Demolition	4211	8

WORKPLACE HEALTH, SAFETY AND COMPENSATION COMMISSION

2003 Industry Assessment Rates

LIVESTOCK FARMING

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
0111	Dairy Farms	**$6.99**	$3.82 *
0112	Cattle Farms	**$6.99**	$3.82 *
0113	Hog Farms	**$6.99**	$3.82 *
0114	Poultry & Egg Farms	**$6.99**	$3.82 *
0115	Sheep & Goat Farms	**$6.99**	$3.82 *
0119	Livestock Combination Farms	**$6.99**	$3.82 *
0122	Horse & Other Equine Farms	**$6.99**	$3.82 *
0123	Furs & Skins, Ranch	**$6.99**	$3.82 *
0212	Farm Animal Breeding Services (except Poultry)	**$6.99**	$3.82 *
0213	Poultry Services	**$6.99**	$3.82 *

OTHER FARMING AND SILVICULTURE

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
0135	Forage, Seed & Hay Farms	**$3.30**	$3.30
0141	Field Crop Combination Farms	**$3.30**	$3.30
0151	Fruit Farms	**$3.30**	$3.30
0152	Vegetable Farms - Other	**$3.30**	$3.30
0159	Fruit & Vegetable Combination Farms	**$3.30**	$3.30
0161	Mushrooms	**$3.30**	$3.30
0163	Nursery Products	**$3.30**	$3.30
0169	Horticultural Specialties - Other	**$3.30**	$3.30
0171	Livestock, Field Crop & Horticulture Combination Farms	**$3.30**	$3.30
0312	Fish Farming	**$3.30**	$3.30
0511	Silviculture	**$3.30**	$3.30
0622	Peat Farming	**$3.30**	$3.30

FISHING (PER $100 OF FISH PURCHASED)

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
0310	Fishing (per $100 of fish purchased)	**$2.33**	$2.33

A new assessment model was implemented for 2002. Changes in rates are being phased in over five years with industries paying the calculated rate on or before 2006.

Calculated Rate - is the base rate the industry would be paying if there were no phase-in period.

* ***2003 Base Rate*** - is the base rate the industry will actually pay in 2003.

n.e.c. = *not elsewhere classified*

OFFSHORE FISH HARVESTING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
0311	Salt Water Fishing Industry (Trawlers-Offshore)	**$9.52**	$19.57 *

LOGGING INDUSTRY (PER CUBIC METRE)

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
0411	Logging Industry (per cubic metre)	**$1.68**	$1.68
4565	Forest Products Trucking Industry (per cubic metre)	**$1.68**	$1.68

IRON MINES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
0617	Iron Mines	**$1.39**	$2.14 *

OTHER MINES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
0610	Metal Mines - other	**$3.74**	$5.18 *
0611	Gold Mines	**$3.74**	$5.18 *
0613	Nickel-Copper Mines	**$3.74**	$5.18 *
0623	Gypsum Mines	**$3.74**	$3.74
0629	Non-metal Mines - Other	**$3.74**	$6.59 *
0929	Services Incidental to Mining - Other (including Mine Exploration Services)	**$3.74**	$4.26 *

OIL & NATURAL GAS PRODUCTION

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
0711	Oil & Gas Production (Conventional Oil & Natural Gas Industry)	**$1.01**	$5.04 *
0712	Non-Conventional Crude Oil Industry (Oil & Gas Production)	**$1.01**	$5.04 *

QUARRIES AND STONE CUTTING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
0810	Quarry and Sand Pits	**$4.43**	$4.43
0811	Granite Quarries	**$4.43**	$4.43
0812	Limestone Quarries	**$4.43**	$4.43
0821	Sand and Gravel Pits	**$4.43**	$4.43
3599	Non-metallic Mineral Products n.e.c. - Other	**$4.43**	$4.43

A new assessment model was implemented for 2002. Changes in rates are being phased in over a maximum of five years.

Calculated Rate - the rate that would be applied if there were no phase-in.

* ***2003 Base Rate*** - the rate actually applied after taking into account the phase-in.

n.e.c. = *not elsewhere classified*

OIL & NATURAL GAS EXPLORATION

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
0911	Oil & Gas Exploration (Contract Drilling, Oil and Gas Industry)	**$1.93**	$6.69 *
0919	Services Incidental to Oil and Gas (Oil & Gas Exploration) - Other	**$1.93**	$6.69 *

CONTRACT DRILLING (EXCEPT OIL AND GAS)

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
0921	Contract Drilling (except Oil and Gas)	**$11.77**	$7.66 *

MEAT AND POULTRY PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
1010	Meat and Poultry Products	**$35.02**	$13.09 *
1011	Meat and Meat Products (except Poultry)	**$35.02**	$13.09 *

FISH PRODUCTS INDUSTRY

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
1021	Fish Products Industry (Processing)	**$6.01**	$6.01
8272	Salt Fish Operations	**$6.01**	$4.82 *

DAIRY PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
1041	Fluid Milk Industry	**$5.38**	$4.70 *
1049	Dairy Products Industries - Other	**$5.38**	$4.70 *

OTHER FOOD PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
1031	Canned & Preserved Fruit & Vegetable Industry	**$3.75**	$3.75
1032	Frozen Fruit and Vegetable Industry	**$3.75**	$3.75
1053	Feed Industry	**$3.75**	$3.75
1071	Biscuit Industry	**$3.75**	$3.75
1072	Bread and Other Bakery Products Industry	**$3.75**	$3.75
1083	Sugar & Chocolate Confectionery Industry	**$3.75**	$3.75
1091	Tea and Coffee Industry	**$3.75**	$3.75
1099	Food Products Industries n.e.c. - Other	**$3.75**	$3.75
1111	Soft Drink Industry	**$3.75**	$3.75

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Calculated Rate - the rate that would be applied if there were no phase-in.

* ***2003 Base Rate*** - the rate actually applied after taking into account the phase-in.

n.e.c. = *not elsewhere classified*

BEVERAGE INDUSTRY

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
1131	Brewery Products Industry	**$2.62**	$2.62
1141	Wine Industry	**$2.62**	$2.62

LEATHER INDUSTRY

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
1711	Leather Tanneries	**$9.32**	$4.54 *
1712	Footwear Industry	**$9.32**	$4.54 *
1719	Leather and Allied Products Industry - Other	**$9.32**	$4.54 *

SAWMILL AND FURNITURE PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
2510	Sawmill and Planing Mills	**$14.42**	$14.04 *
2511	Shingle and Shake Industry	**$14.42**	$14.04 *
2512	Sawmill & Planing Mill Products Industry	**$14.42**	$14.04 *
2590	Wood Industries - Other	**$14.42**	$5.56 *
2599	Wood Industries n.e.c. - Other	**$14.42**	$5.56 *
2611	Wooden Household Furniture Industry	**$14.42**	$5.56 *
2612	Upholstered Household Furniture Industry	**$14.42**	$5.56 *
2649	Office Furniture Industries - Other	**$14.42**	$5.56 *
2691	Bed Spring and Mattress Industry	**$14.42**	$5.56 *
2692	Hotel and Restaurant Furniture Industry	**$14.42**	$5.56 *

OTHER WOOD PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
2541	Prefabricated Wooden Buildings Industry	**$5.18**	$5.18
2542	Kitchen Cabinet and Bathroom Vanity Industry	**$5.18**	$5.18
2543	Wooden Door and Window Industry	**$5.18**	$5.18
2549	Millwork Industries - Other	**$5.18**	$5.18
2581	Coffin and Casket Industry	**$5.18**	$5.18

PULP AND PAPER PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
2710	Pulp and Paper Mills	**$1.30**	$1.38 *
2712	Newsprint Industry	**$1.30**	$1.38 *

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Calculated Rate - the rate that would be applied if there were no phase-in.

* ***2003 Base Rate*** - the rate actually applied after taking into account the phase-in.

n.e.c. = *not elsewhere classified*

PULP AND PAPER PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
2714	Building Board Industry	**$1.30**	$3.09 *
2731	Folding Carton and Set-up Box Industry	**$1.30**	$3.09 *
2732	Corrugated Box Industry	**$1.30**	$3.09 *
2799	Converted Paper Products Industries n.e.c. - Other	**$1.30**	$3.09 *

PRINTING AND PUBLISHING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
2810	Printing and Publishing	**$2.21**	$1.68 *
2811	Business Forms Printing Industry	**$2.21**	$1.68 *
2819	Commercial Printing Industries - Other	**$2.21**	$1.68 *
2821	Platemaking, Typesetting & Bindery Industry	**$2.21**	$1.68 *
2831	Book Publishing Industry	**$2.21**	$1.68 *
2839	Publishing Industries - Other	**$2.21**	$1.68 *
2841	Newspapers, Magazines and Periodicals	**$2.21**	$1.68 *
2849	Combined Publishing and Printing - Other	**$2.21**	$1.68 *

PRIMARY METAL AND MACHINE SHOPS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
2912	Steel Foundries	**$4.27**	$4.90 *
2919	Primary Steel Industries - Other	**$4.27**	$4.90 *
2921	Steel Pipe and Tube Industry	**$4.27**	$4.90 *
2941	Iron Foundries	**$4.27**	$4.90 *
2951	Primary Production of Aluminum	**$4.27**	$4.90 *
2999	Metal Rolling, Casting & Extruding - Other	**$4.27**	$4.90 *
3081	Machine Shop Industry	**$4.27**	$4.90 *
9942	Welding	**$4.27**	$4.90 *

RUBBER, PLASTIC AND METAL PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
1599	Rubber Products Industries - Other	**$5.64**	$5.32 *
1611	Foamed & Expanded Plastic Products Industry	**$5.64**	$5.32 *
1621	Plastic Pipe and Pipe Fittings Industry	**$5.64**	$5.32 *
1691	Plastic Bag Industry	**$5.64**	$5.32 *
1699	Plastic Products Industries n.e.c. - Other	**$5.64**	$5.32 *
3021	Metal Tanks (Heavy Gauge) Industry	**$5.64**	$5.64
3022	Plate Work Industry	**$5.64**	$5.64

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Calculated Rate - the rate that would be applied if there were no phase-in.

* ***2003 Base Rate*** - the rate actually applied after taking into account the phase-in.

n.e.c. = *not elsewhere classified*

RUBBER, PLASTIC AND METAL PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
3029	Fabricated Structural Metal Products Industries - Other	$5.64	$5.64
3031	Metal Door and Window Industry	$5.64	$5.56 *
3039	Ornamental & Architectural Metal Products Industries - Other	$5.64	$5.64
3041	Custom Coating of Metal Products Industries	$5.64	$5.64
3049	Stamped and Pressed Metal Products Industries - Other	$5.64	$5.64
3053	Industrial Fastener Industry	$5.64	$5.64
3059	Wire Products Industries - Other	$5.64	$5.64
3099	Metal Fabricating Industries n.e.c. - Other	$5.64	$5.64

AUTOMOTIVE AND OTHER MACHINERY

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
3192	Construction Mining & Handling Machinery	$5.22	$5.22
3194	Turbine and Power Transmission Equipment	$5.22	$5.22
3240	Automobile Body Industries	$5.22	$5.22
3241	Truck and Bus Body Industry	$5.22	$5.22
3243	Non-commercial Trailer Industry	$5.22	$5.22
3244	Mobile Home Industry	$5.22	$5.22
3251	Motor Vehicle Engine & Engine Parts Industry	$5.22	$5.22
3256	Motor Vehicle Plastic Parts Industry	$5.22	$5.22

SHIPS AND OIL RIGS - CONSTRUCTION AND REPAIR

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
3271	Shipbuilding and Repair Industry (including Oil Rigs)	$7.76	$7.76

BOATBUILDING - WOODEN/FIBERGLASS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
3281	Boatbuilding and Repair Industry - Wooden/Fiberglass	$7.65	$6.43 *

CLAY, GLASS, CONCRETE AND PAVING PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
3511	Domestic Clay Products Industry	$4.09	$4.09
3512	Imported Clay Products Industry	$4.09	$4.09
3521	Cement Industry	$4.09	$4.09
3540	Concrete Products	$4.09	$4.09

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Calculated Rate - the rate that would be applied if there were no phase-in.

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n.e.c. = *not elsewhere classified*

CLAY, GLASS, CONCRETE AND PAVING PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
3549	Miscellaneous Concrete Products Industry	**$4.09**	$4.09
3551	Ready-mix Concrete Industry	**$4.09**	$4.09
3593	Gypsum Products Industry	**$4.09**	$4.09
3699	Asphalt	**$4.09**	$4.09

PETROLEUM PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
3611	Petroleum Products (excluding Lubricating Oil & Grease)	**$2.17**	$2.17

OTHER MANUFACTURING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
1821	Wool Yarn and Woven Cloth Industry	**$2.22**	$1.50 *
1829	Spun Yarn and Woven Cloth Industries - Other	**$2.22**	$1.50 *
1831	Broad Knitted Fabric Industry	**$2.22**	$1.50 *
1931	Canvas and Related Products Industry	**$2.22**	$1.50 *
1993	Household Products of Textile Materials Industry	**$2.22**	$1.50 *
1999	Textile Products Industries n.e.c. - Other	**$2.22**	$1.50 *
2431	Men's and Boy's Coat Industry	**$2.22**	$1.50 *
2441	Women's Coat and Jacket Industry	**$2.22**	$1.50 *
2445	Women's Clothing Contractors	**$2.22**	$1.50 *
2451	Children's Clothing Industry	**$2.22**	$1.50 *
2491	Sweater Industry	**$2.22**	$1.50 *
2492	Occupational Clothing Industry	**$2.22**	$1.50 *
2493	Glove Industry	**$2.22**	$1.50 *
2499	Clothing & Apparel Industries n.e.c. - Other	**$2.22**	$1.50 *
2561	Wooden Box and Pallet Industry	**$2.22**	$3.09 *
3350	Electronic Equipment Industries	**$2.22**	$1.50 *
3351	Telecommunication Equipment Industry	**$2.22**	$1.50 *
3352	Electronic Parts and Components Industry	**$2.22**	$1.50 *
3359	Electronic Equipment Industries - Other	**$2.22**	$1.50 *
3372	Electrical Switchgear & Protective Equipment	**$2.22**	$1.50 *
3711	Industrial Inorganic Chemicals n.e.c.	**$2.22**	$2.88 *
3712	Industrial Organic Chemicals n.e.c.	**$2.22**	$2.88 *
3721	Chemical Fertilizer Industry	**$2.22**	$2.88 *
3722	Mixed Fertilizer Industry	**$2.22**	$2.88 *
3761	Soap and Cleaning Compounds Industry	**$2.22**	$2.95 *
3911	Indicating & Recording Instruments Industry	**$2.22**	$1.50 *

A new assessment model was implemented for 2002. Changes in rates are being phased in over a maximum of five years.

Calculated Rate - the rate that would be applied if there were no phase-in.

* ***2003 Base Rate*** - the rate actually applied after taking into account the phase-in.

n.e.c. = *not elsewhere classified*

OTHER MANUFACTURING

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
3912	Instruments and Related Products - Other	**$2.22**	$1.50 *
3914	Ophthalmic Goods Industry	**$2.22**	$1.50 *
3931	Sporting Goods Industry	**$2.22**	$2.52 *
3932	Toys and Games Industry	**$2.22**	$2.52 *
3971	Sign and Display Industry	**$2.22**	$3.70 *
3991	Broom, Brush and Mop Industry	**$2.22**	$3.09 *
3994	Musical Instruments and Sound Recording	**$2.22**	$3.09 *
3999	Manufactured Products Industries, n.e.c. - Other	**$2.22**	$1.50 *

BUILDING, DEVELOPING AND GENERAL CONTRACTING

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
4011	Single Family Housing	**$5.64**	$5.76 *
4012	Apartment & Other Multiple Housing	**$5.64**	$5.76 *
4013	Residential Renovation	**$5.64**	$5.76 *
4020	Non-residential Building	**$5.64**	$5.76 *
4021	Manufacturing & Light Industrial Building	**$5.64**	$5.76 *
4022	Commercial Building	**$5.64**	$5.76 *
4023	Institutional Building	**$5.64**	$5.76 *
4411	Project Management, Construction	**$5.64**	$5.76 *
4491	Land Developers	**$5.64**	$5.64

INDUSTRIAL AND HEAVY CONSTRUCTION AND SITE WORK

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
4111	Power Plants (except Hydroelectric)	**$5.25**	$7.68 *
4120	Highway and Heavy Construction	**$5.25**	$5.25
4121	Highways, Streets & Bridges	**$5.25**	$5.25
4122	Waterworks & Sewage Systems	**$5.25**	$5.25
4123	Hydro Power Plants & Related Structures (except Transmission Lines)	**$5.25**	$6.98 *
4124	Power & Telecommunication Transmission Lines	**$5.25**	$6.98 *
4129	Heavy Construction - Other	**$5.25**	$7.68 *
4211	Wrecking & Demolition	**$5.25**	$5.25
4212	Water Well Drilling	**$5.25**	$5.25
4213	Septic System Installation	**$5.25**	$5.25
4214	Excavating & Grading	**$5.25**	$5.25
4215	Equipment Rental (with Operator)	**$5.25**	$5.25
4216	Asphalt Paving	**$5.25**	$5.25
4217	Fencing Installation	**$5.25**	$5.25

A new assessment model was implemented for 2002. Changes in rates are being phased in over a maximum of five years.

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INDUSTRIAL AND HEAVY CONSTRUCTION AND SITE WORK

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4219	Site Work - Other (including Landscaping)	**$5.25**	$5.25
4591	Highway, Street & Bridge Maintenance Industry (including Snow Clearing)	**$5.25**	$5.25

STRUCTURAL AND RELATED WORK

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4221	Piledriving Work	**$10.43**	$10.43
4222	Form Work	**$10.43**	$8.64 *
4223	Steel Reinforcing	**$10.43**	$8.64 *
4224	Concrete Pouring & Finishing	**$10.43**	$8.64 *
4225	Precast Concrete Installation	**$10.43**	$8.64 *
4226	Rough & Framing Carpentry	**$10.43**	$8.64 *
4227	Structural Steel Erection	**$10.43**	$10.43
4229	Structural & Related Work - Other	**$10.43**	$10.43
4235	Roof Shingling	**$10.43**	$8.64 *
4236	Sheet Metal & Built-Up Roofing	**$10.43**	$8.64 *

EXTERIOR CLOSE-IN WORK

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4231	Masonry Work	**$5.26**	$5.26
4232	Siding Work	**$5.26**	$5.26
4233	Glass & Glazing Work	**$5.26**	$5.26
4234	Insulation Work	**$5.26**	$5.26

PLUMBING, HEATING AND AIR CONDITIONING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4240	Plumbing, Heating & Air Condition Work	**$4.02**	$4.02
4241	Plumbing	**$4.02**	$4.02
4242	Dry Heating & Gas Piping Work	**$4.02**	$4.02
4243	Wet Heating & Air Conditioning Work	**$4.02**	$4.02
4244	Sheet Metal & Other Duct Work	**$4.02**	$4.02

MECHANICAL SPECIALTY WORK

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4251	Process Piping Work	**$5.73**	$5.59 *

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MECHANICAL SPECIALTY WORK

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4252	Automatic Sprinkler System Installation	**$5.73**	$5.59 *
4253	Refrigeration Work (Commercial)	**$5.73**	$5.73
4255	Millwright & Rigging Work	**$5.73**	$5.73
4259	Mechanical Specialty Work - Other	**$5.73**	$5.73

ELECTRICAL WORK

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4261	Electrical Work	**$3.13**	$3.86 *

INTERIOR FINISHING AND OTHER TRADES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4270	Interior & Finishing Work	**$6.62**	$6.55 *
4271	Plastering & Stucco Work	**$6.62**	$6.55 *
4272	Drywall Work	**$6.62**	$6.55 *
4274	Finish Carpentry	**$6.62**	$6.55 *
4275	Painting & Decorating Work	**$6.62**	$6.55 *
4276	Terrazzo & Tile Work	**$6.62**	$6.55 *
4277	Hardwood Flooring Installation	**$6.62**	$6.55 *
4278	Flooring & Carpet Work (Resilient)	**$6.62**	$6.55 *
4279	Interior & Finishing Work - Other	**$6.62**	$6.55 *
4291	Elevator & Escalator Installation	**$6.62**	$5.95 *
4293	Residential Swimming Pool Installation	**$6.62**	$6.62
4299	Trade Work n.e.c. - Other	**$6.62**	$6.62

AIR AND RAILWAY TRANSPORTATION

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4510	Air Transport	**$1.09**	$1.37 *
4511	Scheduled Air Transport Industry	**$1.09**	$1.37 *
4512	Air Transport, Chartered, Industry (Non-scheduled)	**$1.09**	$1.37 *
4513	Air Transport, Specialty, Industry (Non-scheduled)	**$1.09**	$1.37 *
4522	Aircraft Rental Industry	**$1.09**	$1.37 *
4529	Service Industries Incidental to Air Transport - Other	**$1.09**	$1.37 *
4530	Railway Transport	**$1.09**	$1.18 *

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AIRPORT OPERATIONS INDUSTRY

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4521	Airport Operations Industry	$6.59	$4.63 *

AIRCRAFT SERVICING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4523	Aircraft Servicing Industry	$2.97	$2.44 *

WATER TRANSPORTATION

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4540	Water Transport	$3.46	$3.46
4541	Freight & Passenger Water Transport Industry	$3.46	$3.46
4542	Ferry Industry	$3.46	$3.46
4544	Ship Chartering Industry	$3.46	$3.46
4549	Water Transport Industries - Other (including Tour Boat Operations)	$3.46	$3.46
4554	Piloting Service, Water Transport Industry	$3.46	$3.46
4555	Marine Shipping Agencies Industry	$3.46	$3.46

SERVICES INCIDENTAL TO WATER TRANSPORTATION

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4543	Marine Towing Industry	$8.05	$5.30 *
4550	Water Transport Service Industries	$8.05	$10.16 *
4551	Marine Cargo Handling Industry	$8.05	$10.16 *
4559	Service Incidental to Water Transport - Other	$8.05	$10.16 *
8264	Diving Services (Commercial/Recreational)	$8.05	$8.05

GENERAL TRUCKING AND WAREHOUSING (INCLUDING WASTE DISPOSAL)

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4560	Truck Transport	$6.58	$6.58
4561	Trucking Industry (General Freight)	$6.58	$6.58
4562	Used Goods Moving & Storage Industry	$6.58	$6.58
4569	Truck Transport Industries - Other	$6.58	$6.58
4791	Refrigerated Warehousing Industry	$6.58	$4.37 *
4799	Storage & Warehousing Industries n.e.c. - Other	$6.58	$6.58
4999	Utility Industries (including Garbage/Waste) n.e.c. - Other	$6.58	$6.58

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BULK DRY MATERIALS AND LIQUIDS TRUCKING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4563	Beverages, Dairy & Bakery Products Trucking Industry	**$3.41**	$3.41
4564	Bulk Liquids Trucking Industry (Local Oil Distribution)	**$3.41**	$3.41

OTHER TRANSPORTATION INCLUDING DRIVER TRAINING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4571	Urban Transit Systems Industry	**$2.59**	$2.59
4572	Interurban & Rural Transit Systems Industry	**$2.59**	$2.59
4573	School Bus Operations Industry	**$2.59**	$2.59
4574	Charter & Sightseeing Bus Services Industry	**$2.59**	$2.59
4575	Limousine Service to Airports & Stations	**$2.59**	$2.59
4581	Taxicab Industry	**$2.59**	$2.59
4592	Freight Forwarding Industry	**$2.59**	$2.59
4599	Service Industries Incidental to Transportation n.e.c. - Other	**$2.59**	$6.25 *
8599	Driver Training	**$2.59**	$2.59

CABLE TELEVISION INDUSTRY

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4814	Cable Television Industry	**$1.63**	$1.16 *

OTHER COMMUNICATION INDUSTRIES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4810	Broadcasting	**$0.58**	$0.61 *
4811	Radio Broadcasting Industry	**$0.58**	$0.61 *
4812	Television Broadcasting Industry	**$0.58**	$0.61 *
4813	Radio & Television Broadcasting (Combined)	**$0.58**	$0.61 *
4821	Telecommunication Carriers Industry	**$0.58**	$0.61 *

COURIER SERVICE INDUSTRY

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
4842	Courier Service Industry	**$6.70**	$3.77 *

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OTHER UTILITY INDUSTRIES

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
4911 Electric Power Systems Industry	**$0.75**	$0.77 *
4931 Water Systems Industry	**$0.75**	$2.10 *

WHOLESALE FOODS

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
5211 Confectionery, Wholesale	**$4.55**	$1.88 *
5212 Frozen Foods (Packaged), Wholesale	**$4.55**	$4.37 *
5214 Poultry & Eggs, Wholesale	**$4.55**	$4.37 *
5215 Fish & Seafood, Wholesale	**$4.55**	$4.37 *
5216 Fresh Fruit & Vegetables, Wholesale	**$4.55**	$4.37 *
5217 Meat & Meat Products, Wholesale	**$4.55**	$4.37 *
5219 Foods, Wholesale - Other	**$4.55**	$4.37 *

WHOLESALE BEVERAGES AND RECYCLING DEPOTS

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
5221 Beverages, Wholesale	**$2.69**	$2.69
5223 Recycling Depots (Beverage & Paper Products)	**$2.69**	$2.69

WHOLESALE BUILDING MATERIALS

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
5621 Hardware, Wholesale	**$2.69**	$2.42 *
5622 Plumbing, Heating & Air Conditioning Equipment Supplies Wholesale	**$2.69**	$2.42 *
5631 Lumber, Plywood & Millwork, Wholesale	**$2.69**	$2.69
5639 Building Materials, Wholesale - Other	**$2.69**	$2.69

WHOLESALE MACHINERY, EQUIPMENT AND SUPPLIES

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
5711 Farm Machinery, Equipment & Supplies, Wholesale	**$0.92**	$1.94 *
5721 Construction & Forestry Machinery, Equipment & Supplies, Wholesale	**$0.92**	$1.94 *
5722 Mining Machinery, Equipment & Supplies, Wholesale	**$0.92**	$1.94 *
5731 Industrial Machinery, Equipment & Supplies, Wholesale	**$0.92**	$1.34 *
5741 Electrical Wiring Supplies & Electrical Construction Material, Wholesale	**$0.92**	$1.34 *
5742 Elec Gen & Trans Equipment & Supp, Wholesale	**$0.92**	$1.34 *
5743 Electronic Machinery Equipment & Supplies, Wholesale	**$0.92**	$1.34 *

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WHOLESALE MACHINERY, EQUIPMENT AND SUPPLIES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
5744	Computer & Related Machinery, Equipment & Software, Wholesale	**$0.92**	$1.34 *
5749	Electrical Machinery, Equipment & Supplies, Wholesale - Other	**$0.92**	$1.34 *
5791	Office & Store Machinery Equipment & Supplies, Wholesale	**$0.92**	$1.34 *
5792	Service Machinery, Equipment & Supplies, Wholesale	**$0.92**	$1.34 *
5793	Professional Machinery, Equipment & Supplies, Wholesale	**$0.92**	$1.34 *
5799	Machinery, Equipment & Supplies n.e.c., Wholesale - Other	**$0.92**	$1.34 *

WASTE MATERIALS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
5911	Automobile Wrecking	**$9.00**	$5.59 *
5919	Waste Materials - Other	**$9.00**	$8.81 *

OTHER WHOLESALE PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
5111	Petroleum Products, Wholesale	**$1.50**	$1.50
5231	Drugs, Wholesale	**$1.50**	$1.50
5232	Toilet Soaps & Preparations, Wholesale	**$1.50**	$1.50
5241	Tobacco Products, Wholesale	**$1.50**	$1.50
5312	Women's, Misses' & Children's Outerwear, Wholesale	**$1.50**	$1.50
5314	Footwear, Wholesale	**$1.50**	$1.50
5321	Piece Goods, Wholesale	**$1.50**	$1.50
5329	Notions & Other Dry Goods, Wholesale	**$1.50**	$1.50
5412	Electronic Household Appliances, Wholesale	**$1.50**	$1.50
5421	Household Furniture, Wholesale	**$1.50**	$1.50
5432	Floor Coverings, Wholesale	**$1.50**	$1.50
5439	Household Furnishings, Wholesale - Other	**$1.50**	$1.50
5512	Trucks & Buses, Wholesale	**$1.50**	$1.62 *
5519	Motor Vehicles & Trailers, Wholesale - Other	**$1.50**	$1.62 *
5521	Tires & Tubes, Wholesale	**$1.50**	$1.50
5529	Motor Vehicle Parts & Accessories, Wholesale - Other	**$1.50**	$1.50
5612	Iron & Steel Products, Wholesale - Other	**$1.50**	$1.50
5619	Metal & Metal Products, Wholesale (Combination)	**$1.50**	$1.50
5922	Stationery & Office Supplies, Wholesale	**$1.50**	$1.50
5929	Paper & Paper Products, Wholesale - Other	**$1.50**	$1.50
5939	Agricultural Chemical & Other Farm Supplies, Wholesale	**$1.50**	$1.50
5941	Toys, Novelties & Fireworks, Wholesale	**$1.50**	$1.50
5942	Amusement & Sporting Goods, Wholesale	**$1.50**	$1.50

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OTHER WHOLESALE PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
5952	Musical Instruments & Accessories, Wholesale	**$1.50**	$1.50
5961	Jewellery & Watches, Wholesale	**$1.50**	$1.50
5971	Industrial & Household Chemicals, Wholesale	**$1.50**	$1.50
5981	General Merchandise, Wholesale	**$1.50**	$1.50
5991	Books, Periodicals & Newspapers, Wholesale	**$1.50**	$1.50
5992	Second-Hand Goods, Wholesale (except Machinery & Automotive)	**$1.50**	$1.50

SUPERMARKETS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
6011	Supermarkets	**$5.80**	$4.37 *

GROCERY AND GENERAL STORES (EXCEPT SUPERMARKETS)

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
6012	Convenience/Grocery Stores (except Supermarkets)	**$2.44**	$1.88 *
6016	Meat Markets	**$2.44**	$1.88 *
6019	Food (Specialty) Stores - Other	**$2.44**	$1.88 *
6412	General Stores	**$2.44**	$1.88 *
6413	General Merchandise Stores - Other	**$2.44**	$1.88 *

RETAIL CONSUMER PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
6021	Liquor Stores	**$1.56**	$1.56
6022	Wine Stores	**$1.56**	$1.56
6023	Beer Stores	**$1.56**	$1.56
6031	Pharmacies	**$1.56**	$1.56
6032	Patent Medicine & Toiletries Stores	**$1.56**	$1.56
6111	Shoe Stores	**$1.56**	$1.56
6121	Men's Clothing Stores	**$1.56**	$1.56
6131	Women's Clothing Stores	**$1.56**	$1.56
6141	Children's Clothing Stores	**$1.56**	$1.56
6149	Clothing Stores, n.e.c. - Other	**$1.56**	$1.56
6151	Fabric & Yarn Stores	**$1.56**	$1.56

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HOUSEHOLD FURNISHING AND APPLIANCE STORES AND REPAIR SHOPS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
6211	Household Furniture Stores (with Appliances & Furnishings)	**$3.84**	$2.42 *
6212	Household Furniture Stores (without Appliances & Furnishings)	**$3.84**	$2.42 *
6213	Furniture Refinishing & Repair Shops	**$3.84**	$3.84
6231	Floor Covering Stores	**$3.84**	$2.42 *
6239	Household Furnishings Stores - Other	**$3.84**	$1.88 *

AUTOMOBILE DEALERS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
6311	Automobile (New) Dealers	**$2.04**	$2.04
6312	Automobile (Used) Dealers	**$2.04**	$2.04

GASOLINE STATIONS AND CAR WASHES

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
6331	Gasoline Stations	**$2.46**	$1.88 *
6391	Car Washes	**$2.46**	$2.46

MOTOR VEHICLE AND ELECTRIC MOTOR REPAIR SHOPS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
6351	Garages (General Repairs)	**$5.20**	$5.20
6352	Paint & Body Repair Shops	**$5.20**	$5.20
6353	Muffler Replacement Shops	**$5.20**	$5.20
6354	Motor Vehicle Glass Replacement Shops	**$5.20**	$5.20
6355	Motor Vehicle Transmission Repair Shops	**$5.20**	$5.20
6359	Motor Vehicle Repair Shops - Other	**$5.20**	$5.20
6399	Motor Vehicle Services n.e.c. - Other	**$5.20**	$5.20
9941	Electric Motor Repair	**$5.20**	$5.20

RECREATIONAL VEHICLES, AUTOMOTIVE PARTS AND HARDWARE STORES

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
6321	Motor Home & Travel Trailer Dealers	**$3.66**	$2.90 *
6322	Boats, Outboard Motors & Boating Accessories Dealers	**$3.66**	$2.90 *
6323	Motorcycle & Snowmobile Dealers	**$3.66**	$2.90 *
6329	Recreational Vehicle Dealers - Other	**$3.66**	$2.90 *
6341	Home & Auto Supply Stores	**$3.66**	$2.42 *

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RECREATIONAL VEHICLES, AUTOMOTIVE PARTS AND HARDWARE STORES

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
6342	Tire, Battery, Parts & Accessories Stores	**$3.66**	$2.42 *
6531	Hardware Stores	**$3.66**	$2.42 *

DEPARTMENT STORES

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
6411	Department Stores	**$3.40**	$2.76 *

OTHER RETAIL STORES

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
0162	Greenhouse Products	**$0.99**	$1.05 *
2699	Furniture & Fixture Industries n.e.c. (including Custom Framing) - Other	**$0.99**	$2.52 *
6221	Appliance, TV, Radio & Stereo Stores	**$0.99**	$1.34 *
6222	Television, Radio & Stereo Stores	**$0.99**	$1.05 *
6223	Appliance, TV, Radio & Stereo Repair Shops	**$0.99**	$1.36 *
6232	Drapery Stores	**$0.99**	$1.05 *
6511	Book & Stationery Stores	**$0.99**	$1.05 *
6521	Florist Shops	**$0.99**	$1.05 *
6522	Lawn & Garden Centres	**$0.99**	$1.05 *
6532	Paint, Glass & Wallpaper Stores	**$0.99**	$1.05 *
6541	Sporting Goods Stores	**$0.99**	$1.05 *
6542	Bicycle Shops	**$0.99**	$1.36 *
6551	Musical Instrument Stores	**$0.99**	$1.05 *
6552	Record & Tape Stores	**$0.99**	$1.05 *
6561	Jewellery Stores	**$0.99**	$1.05 *
6562	Watch & Jewellery Repair Shops	**$0.99**	$1.05 *
6571	Camera & Photographic Supply Stores	**$0.99**	$1.05 *
6581	Toy & Hobby Stores	**$0.99**	$1.05 *
6582	Gift, Novelty & Souvenir Stores	**$0.99**	$1.05 *
6591	Second-Hand Merchandise Stores n.e.c.	**$0.99**	$1.05 *
6592	Opticians Shops	**$0.99**	$1.05 *
6593	Art Galleries & Artists Supply Stores	**$0.99**	$1.05 *
6594	Luggage & Leather Goods Stores	**$0.99**	$1.05 *
6595	Monument & Tombstone Dealers	**$0.99**	$1.34 *
6596	Pet Stores	**$0.99**	$1.05 *
6599	Retail Stores n.e.c. - Other	**$0.99**	$1.05 *
6911	Vending Machine Operators	**$0.99**	$1.05 *
6921	Direct Sellers	**$0.99**	$0.81 *

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OTHER RETAIL STORES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
9612	Motion Picture & Video Distribution (including Video Rental Stores)	$0.99	$1.05 *

FINANCE AND INSURANCE

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
7021	Chartered Banks	$0.50	$0.50
7029	Banking-Type Intermediaries - Other	$0.50	$0.50
7041	Deposit Accepting Mortgage Companies (except Co-operatives)	$0.50	$0.50
7051	Local Credit Unions	$0.50	$0.50
7111	Consumer Loan Companies	$0.50	$0.50
7129	Business Financing Companies - Other	$0.50	$0.50
7213	Segregated Funds	$0.50	$0.50
7214	Investment Companies	$0.50	$0.50
7215	Holding Companies	$0.50	$0.50
7221	Mortgage Investment Companies	$0.50	$0.50
7229	Mortgage Companies - Other	$0.50	$0.50
7292	Estate, Trust & Agency Funds	$0.50	$0.50
7331	Health Insurers	$0.50	$0.50
7339	Property & Casualty Insurers - Other	$0.50	$0.50
7411	Investment Dealers	$0.50	$0.50
7413	Commodity Brokers	$0.50	$0.50
7421	Mortgage Brokers	$0.50	$0.50
7611	Insurance & Real Estate Agencies	$0.50	$0.50

REAL ESTATE OPERATORS & SECURITY

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
7511	Operators of Residential Buildings & Dwellings	$2.86	$2.86
7512	Operators of Non-Residential Buildings	$2.86	$2.86
7599	Real Estate Operators - Other	$2.86	$2.86
7791	Security & Investigation Services	$2.86	$2.29 *

ACCOUNTING, LEGAL AND TECHNICAL SERVICES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
7721	Computer Services	$0.63	$0.63
7722	Computer Equipment Maintenance & Repair	$0.63	$1.36 *
7731	Chartered & Certified Accountants, Offices of	$0.63	$0.63
7739	Accounting & Bookkeeping Services - Other	$0.63	$0.63

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ACCOUNTING, LEGAL AND TECHNICAL SERVICES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
7741	Advertising Agencies	**$0.63**	$0.63
7742	Media Representatives	**$0.63**	$0.63
7743	Outdoor Display & Billboard Advertising	**$0.63**	$1.05 *
7749	Advertising Services - Other	**$0.63**	$0.63
7751	Architects, Offices of	**$0.63**	$0.63
7752	Engineers, Offices of	**$0.63**	$0.63
7759	Scientific & Technical Services - Other	**$0.63**	$0.63
7761	Lawyers & Notaries, Offices of	**$0.63**	$0.63
7771	Management Consulting Services	**$0.63**	$0.63

OTHER BUSINESS SERVICES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
7710	Employment Agencies & Personnel Suppliers	**$0.84**	$0.81 *
7711	Employment Agencies	**$0.84**	$0.81 *
7712	Personnel Suppliers	**$0.84**	$0.81 *
7792	Credit Bureau Services	**$0.84**	$0.81 *
7793	Collection Agencies	**$0.84**	$0.81 *
7794	Customs Brokers	**$0.84**	$0.81 *
7795	Telephone Answering Services	**$0.84**	$0.81 *
7796	Duplicating Services	**$0.84**	$1.05 *
7799	Business Services n.e.c. - Other	**$0.84**	$0.81 *

FACTORY FREEZER TRAWLERS AND FISH MONITORING

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
8171	Factory Freezer Trawlers (Shrimp)	**$6.02**	$6.02
8172	Observation and Monitoring of Fishing Vessels	**$6.02**	$6.02

VOLUNTEER FIREFIGHTERS AND AMBULANCE DRIVERS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
8224	Volunteer Firefighters & Ambulance Drivers (per operator)	**$29.00**	$29.00

FEDERAL AND PROVINCIAL GOVERNMENT FUNDED PROJECTS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
8175	Federal Government Funded Projects	**$3.50**	$3.50

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FEDERAL AND PROVINCIAL GOVERNMENT FUNDED PROJECTS

Newfoundland Industrial Classification	*Calculated Rate*	*2003 Base Rate*
8275 Provincial Government Funded Projects	**$3.50**	$3.50

PROVINCIAL AND MUNICIPAL GOVERNMENT SERVICES

Newfoundland Industrial Classification	*Calculated Rate*	*2003 Base Rate*
8274 Housing Administration	**$2.58**	$2.58
8300 Local Government Services - Municipalities	**$2.58**	$2.58
8325 Regulatory Services	**$2.58**	$2.58

ELEMENTARY AND SECONDARY EDUCATION

Newfoundland Industrial Classification	*Calculated Rate*	*2003 Base Rate*
8511 Elementary & Secondary Education	**$4.19**	$4.19

OTHER EDUCATIONAL SERVICES

Newfoundland Industrial Classification	*Calculated Rate*	*2003 Base Rate*
8521 Post-Secondary Non-University Education	**$0.55**	$0.55
8531 University Education	**$0.55**	$0.55
8541 Library Services	**$0.55**	$0.55
8551 Museums & Archives	**$0.55**	$0.55

HOSPITALS AND AMBULANCE SERVICE

Newfoundland Industrial Classification	*Calculated Rate*	*2003 Base Rate*
8611 Hospitals (General)	**$3.45**	$3.49 *
8615 Addiction Hospitals	**$3.45**	$3.49 *
8631 Ambulance Services	**$3.45**	$3.45

HOMES FOR NURSING CARE

Newfoundland Industrial Classification	*Calculated Rate*	*2003 Base Rate*
8621 Homes For Nursing Care	**$7.54**	$7.54

OTHER INSTITUTIONAL HEALTH AND SOCIAL SERVICES

Newfoundland Industrial Classification	*Calculated Rate*	*2003 Base Rate*
8622 Personal Care Homes	**$8.80**	$8.80 *

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OTHER INSTITUTIONAL HEALTH AND SOCIAL SERVICES

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
8624 Homes For Mentally Handicapped &/or Disabled	$8.80	$8.80
8626 Homes For Alcohol/Drug Addicts	$8.80	$4.66 *
8629 Institutional Health & Social Services n.e.c. - Other	$8.80	$4.66 *

HOME CARE AND HOME-MAKER SERVICES

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
8634 Home Care Services (including Home Nursing)	$9.50	$9.00 *
8645 Home-Maker Services	$9.50	$9.00 *

CHILD DAY-CARE & NURSERY SCHOOL SERVICES

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
8641 Child Day-Care & Nursery School Services	$4.04	$0.81 *

OFFICES OF HEALTH AND SOCIAL SERVICES PRACTITIONERS

Newfoundland Industrial Classification	Calculated Rate	2003 Base Rate
8632 Drug Addiction & Alcoholism Treatment	$1.00	$1.02 *
8633 Health Rehabilitation Clinics	$1.00	$1.02 *
8635 Public Health Clinics/Community Health Centers	$1.00	$5.00 *
8639 Non-institutional Health Services - Other	$1.00	$1.02 *
8643 Family Planning Services	$1.00	$0.81 *
8647 Social Rehabilitation Services	$1.00	$0.81 *
8649 Non-institutional Social Services - Other	$1.00	$5.00 *
8651 Physicians, General Practice, Offices of	$1.00	$0.81 *
8652 Physicians & Surgeons, Specialists, Offices of	$1.00	$0.81 *
8653 Dentists, General Practice, Offices of	$1.00	$0.81 *
8654 Dentists, Specialists, Offices of	$1.00	$0.81 *
8661 Chiropractors & Osteopaths, Offices of	$1.00	$1.02 *
8662 Nurses, Registered, Offices of	$1.00	$1.02 *
8665 Physio/Occupational Therapists, Offices of	$1.00	$1.02 *
8666 Optometrists, Offices of	$1.00	$0.81 *
8669 Other Health Practitioners, Offices of	$1.00	$0.81 *
8671 Psychologists, Offices of	$1.00	$0.81 *
8681 Medical Laboratories	$1.00	$1.02 *
8685 Blood Bank Laboratories	$1.00	$1.02 *
8691 Health Care & Public Safety Promotion Associations & Agencies	$1.00	$0.81 *
8694 Social Service Planning & Advocacy Agencies	$1.00	$0.81 *

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OFFICES OF HEALTH AND SOCIAL SERVICES PRACTITIONERS

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
8699	Health & Social Service - Other	**$1.00**	$0.81 *

ACCOMMODATION SERVICES

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
9110	Hotels & Motels	**$3.95**	$3.95
9111	Hotels & Motor Hotels	**$3.95**	$3.95
9112	Motels	**$3.95**	$3.95
9113	Tourist Courts & Cabins	**$3.95**	$3.95
9114	Guest Houses & Tourist Homes (including Bed & Breakfast)	**$3.95**	$3.95
9121	Lodging Houses & Residential Clubs	**$3.95**	$3.95
9131	Camping Grounds & Travel Trailer Parks	**$3.95**	$2.71 *
9141	Outfitters (Hunting & Fishing Camps)	**$3.95**	$3.95
9149	Recreation & Vacation Camps - Other	**$3.95**	$2.71 *

FOOD AND BEVERAGE SERVICES

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
9210	Food Services	**$3.56**	$3.56
9211	Restaurants, Licensed	**$3.56**	$3.56
9212	Restaurants, Unlicensed (including Drive-Ins)	**$3.56**	$3.56
9213	Take-Out Food Services	**$3.56**	$3.56
9214	Caterers	**$3.56**	$3.56
9221	Taverns, Bars & Night Clubs	**$3.56**	$3.56

AMUSEMENT AND RECREATION

Newfoundland Industrial Classification		*Calculated Rate*	*2003 Base Rate*
9610	Audio & Video Production & Distribution	**$2.71**	$1.16 *
9611	Motion Picture & Video Production	**$2.71**	$1.16 *
9614	Sound Recording Services	**$2.71**	$1.16 *
9619	Motion Picture, Audio & Video Services - Other	**$2.71**	$1.16 *
9621	Regular Motion Picture Theatres	**$2.71**	$1.16 *
9631	Entertainment Production Companies & Artists	**$2.71**	$1.16 *
9639	Theatrical & Staged Entertainment Services - Other	**$2.71**	$1.16 *
9641	Professional Sports Clubs	**$2.71**	$2.71
9644	Race Tracks - Other	**$2.71**	$2.71
9651	Golf Courses	**$2.71**	$2.71
9652	Curling Clubs	**$2.71**	$2.71

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AMUSEMENT AND RECREATION

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
9653	Skiing Facilities	$2.71	$2.71
9659	Sports & Recreation Clubs - Other	$2.71	$2.71
9661	Gambling Operations	$2.71	$2.71
9691	Bowling Alleys & Billiard Parlours	$2.71	$2.71
9692	Amusement Park, Carnival & Circus Operations	$2.71	$2.71
9693	Dance Halls, Studios & Schools	$2.71	$2.71
9694	Coin-Operated Amusement Services	$2.71	$2.71
9695	Roller Skating Facilities	$2.71	$2.71
9699	Amusement & Recreational Services - Other	$2.71	$2.71

PERSONAL AND HOUSEHOLD SERVICES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
9711	Barber Shops	$2.91	$1.03 *
9712	Beauty Shops	$2.91	$1.03 *
9713	Barber & Beauty Shops (Combination)	$2.91	$1.03 *
9721	Power Laundries &/or Dry Cleaners	$2.91	$2.91
9723	Self-Serve Laundries &/or Dry Cleaners	$2.91	$2.91
9724	Valet Services, Pressing &/or Repair	$2.91	$1.88 *
9729	Laundry & Dry Cleaning Services - Other	$2.91	$2.91

MEMBER ORGANIZATIONS, TRAVEL AND OTHER SERVICES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
9811	Religious Organizations	$0.72	$0.72
9821	Business Associations	$0.72	$0.72
9831	Professional Health & Social Service Membership Associations	$0.72	$0.72
9839	Professional Membership Associations - Other	$0.72	$0.72
9841	Labour Organizations	$0.72	$0.72
9851	Political Organizations	$0.72	$0.72
9861	Civic & Fraternal Organizations	$0.72	$0.72
9921	Automobile & Truck Rental & Leasing Services	$0.72	$1.02 *
9961	Ticket & Travel Agencies	$0.72	$0.72
9962	Tour Wholesalers & Operators	$0.72	$2.40 *
9991	Parking Lots & Parking Garages	$0.72	$1.27 *

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SERVICES TO BUILDINGS AND DWELLINGS

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
9696	Grounds Maintenance	$3.76	$2.30 *
9726	Carpet Cleaning	$3.76	$3.76
9951	Disinfecting & Exterminating Services	$3.76	$3.76
9952	Window Cleaning Services	$3.76	$3.76
9953	Janitorial Services	$3.76	$3.76
9959	Services to Buildings & Dwellings - Other	$3.76	$3.76

MISCELLANEOUS SERVICES

Newfoundland Industrial Classification		Calculated Rate	2003 Base Rate
0211	Veterinary Services	$1.77	$0.74 *
0219	Services Incidental to Livestock - Other	$1.77	$0.74 *
0221	Soil Preparation, Planting & Cultivating Services	$1.77	$2.12 *
0222	Crop Dusting & Spraying Services	$1.77	$1.77
0239	Services Incidental to Agriculture n.e.c. - Other	$1.77	$1.09 *
0321	Services Incidental to Fishing	$1.77	$3.36 *
4552	Harbour & Port Operation Industry	$1.77	$1.77
9731	Funeral Homes	$1.77	$1.77
9732	Cemeteries & Crematoria	$1.77	$1.77
9741	Private Households	$1.77	$4.80 *
9791	Shoe Repair	$1.77	$1.77
9799	Personal & Household Services n.e.c. - Other (including Massage Therapy)	$1.77	$1.77
9911	Industrial Machinery & Equipment Rental & Leasing	$1.77	$1.77
9912	Audio-Visual Equipment Rental & Leasing	$1.77	$1.77
9919	Machinery & Equipment Rental & Leasing - Other	$1.77	$1.77
9931	Photographers	$1.77	$1.77
9949	Repair Services n.e.c. - Other	$1.77	$1.77

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For information regarding the following employer topics please call:

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Director of Assessments . . . . . (709) 778-1139
Manager of Field Services . . . . . (709) 778-1142
Manager of Assessments . . . . . (709) 778-1209

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